

examined the “essence” of the articles at issue. The court in *National Hand Tool, Aztec Milling, Murray*, and *Zuniga*, *supra*, did not even mention the *Midwood* decision. The only cases that really did not outright reject or diminish the application of the producers’ to consumers’ good shift are *Torrington* and *Madison Galleries*, *supra*, but the citation to *Midwood in Madison Galleries* does not even stand for the position that the article became a “product of” the GSP country.

Customs has provided notice in the Customs Bulletin (and **Federal Register**) as required by 19 U.S.C. 1625(d) of its intention not to rely on the producers’ to consumers’ good test. The opposing commenters have not cited a single decision (not even the favorable *Torrington* decision) where a court decided the substantial transformation test solely based on the producers’ to consumers’ good transition.

Furthermore, since the transition from producers’ to consumers’ good is not necessarily indicative of a substantial transformation, unlike a change in “essence”, the purpose of the producers’ to consumers’ goods analysis does not aid in the determination of whether an article underwent a substantial transformation. Therefore, Customs will no longer rely on the distinction between producers’ goods and consumers’ goods in making country of origin determinations.

Inasmuch as the question of whether a good has been substantially transformed is based on specific facts, parties who have received rulings based on the producers’ goods-consumers’ goods analysis articulated in *Midwood* can continue to rely on those rulings unless and until Customs modifies or revokes them pursuant to 19 U.S.C. 1625, or they are specifically overruled by a court.

Approved: February 11, 2000.

**Raymond W. Kelly**,  
*Commissioner of Customs.*

**John P. Simpson**,  
*Deputy Assistant Secretary of the Treasury.*  
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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Art Advisory Panel of the Commissioner of Internal Revenue; Availability of Report of 1999 Closed Meetings

**AGENCY:** Internal Revenue Service, Treasury.

**ACTION:** Notice of availability of report on closed meetings of the Art Advisory Panel.

**SUMMARY:** The report is now available.

Pursuant to 5 U.S.C. app. I section 10(d), of the Federal Advisory Committee Act; and 5 U.S.C. section 552b, the Government in the Sunshine Act: A report summarizing the closed meeting activities of the Art Advisory Panel during 1999, has been prepared. A copy of this report has been filed with the Assistant Secretary of the Treasury for Management and is now available for public inspection at: Internal Revenue Service, Freedom of Information Reading Room, Room 1621, 1111 Constitution Avenue, NW, Washington, DC 20224.

Requests for copies should be addressed to: Director, Disclosure Operations Division, Attn: FOI Reading Room, Box 388, Benjamin Franklin Station, Washington, DC 20224. Telephone (202) 622-5164 (Not a toll free telephone number).

The Commissioner of Internal Revenue has determined that this document is not a major rule as defined in Executive Order 12291 and that a regulatory impact analysis therefore is not required. Neither does this document constitute a rule subject to the Regulatory Flexibility Act (5 U.S.C. Chapter 6).

**FOR FURTHER INFORMATION CONTACT:** Karen Carolan, C:AP:AS, Internal Revenue Service/Appeals, 1099 14th Street, NW, Washington, DC 20005. Telephone (202) 694-1861 (Not a toll free telephone number).

**Charles Rossotti**,  
*Commissioner of Internal Revenue.*  
[FR Doc. 00-6259 Filed 3-13-00; 8:45 am]  
**BILLING CODE 4830-01-U**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Art Advisory Panel—Notice of Closed Meeting

**AGENCY:** Internal Revenue Service, Treasury.

**ACTION:** Notice of closed meeting of Art Advisory Panel.

**SUMMARY:** Closed meeting of the Art Advisory Panel will be held in Washington, DC.

**DATES:** The meeting will be held April 12 and 13, 2000.

**ADDRESSES:** The closed meeting of the Art Advisory Panel will be held on April 12 and 13, 2000 in Room 4600E beginning at 9:30 am, Franklin Court

Building, 1099 14th Street, NW, Washington, DC 20005.

**FOR FURTHER INFORMATION CONTACT:** Karen Carolan, C:AP:AS 1099 14th Street, NW, Washington, DC 20005. Telephone (202) 694-1861, (not a toll free number).

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988), that a closed meeting of the Art Advisory Panel will be held on April 12 and 13, 2000 in Room 4600E beginning at 9:30 am, Franklin Court Building, 1099 14th Street, NW, Washington, DC 20005.

The agenda will consist of the review and evaluation of the acceptability of fair market value appraisals of works of art involved in Federal income, estate, or gift tax returns. This will involve the discussion of material in individual tax returns made confidential by the provisions of section 6103 of Title 26 of the United States Code.

A determination as required by section 10(d) of the Federal Advisory Committee Act has been made that this meeting is concerned with matters listed in section 552b(c)(3), (4), (6), and (7) of Title 5 of the United States Code, and that the meeting will not be open to the public.

The Commissioner of Internal Revenue has determined that this document is not a significant regulatory action as defined in Executive Order 12866 and that a regulatory impact analysis therefore is not required. Neither does this document constitute a rule subject to the Regulatory Flexibility Act (5 U.S.C. Chapter 6).

**Bob Wenzel**,  
*Acting Commissioner of Internal Revenue.*  
[FR Doc. 00-6262 Filed 3-13-00; 8:45 am]  
**BILLING CODE 4830-01-U**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of Citizen Advocacy Panel, So. Fla District

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice.

**SUMMARY:** An open meeting of the So. Fla Citizen Advocacy Panel will be held in Sunrise, Florida.

**DATES:** The meeting will be held Friday, March 24, 2000 and Saturday, March 25, 2000.

**FOR FURTHER INFORMATION CONTACT:** Nancy Ferree at 1-888-912-1227, or 954-423-7973.